

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

IN RE INTEGRATED HEALTH SERVICES, INC., <i>et al.</i> ,)	Case Nos. 00-389 through 00-826 (MFW)
)	Jointly Administered
Debtors.)	
FSQ, INC., <i>et al.</i> ,)	
Appellants,)	
v.)	C.A. No. 04-mc-32 (GMS)
INTEGRATED HEALTH SERVICES INC., <i>et al.</i> ,)	
Appellees.)	
FSQ, INC., <i>et al.</i> ,)	
Appellants,)	
v.)	C.A. No. 07-111 (GMS)
INTEGRATED HEALTH SERVICES INC., <i>et al.</i> ,)	
Appellees.)	
INTEGRATED HEALTH SERVICES INC., <i>et al.</i> ,)	
Cross-Appellants,)	
v.)	C.A. No. 07-112 (GMS)
FSQ, INC., <i>et al.</i> ,)	
Cross-Appellees.)	

STIPULATION AND ORDER DISMISSING APPEALS

NOW COMES FSQ, Inc., *et al.* (collectively "FSQ Appellants"), the United States Department of Health and Human Services ("HHS"), and IHS Liquidating LLC, as successor to Integrated Health Services, Inc., *et al.* (collectively the "IHS Appellees," collectively with the FSQ Appellants and HHS as the "Parties"), by and through their undersigned counsel, and hereby stipulate pursuant to Rule 8001(c)(2) of the Federal Rules of Bankruptcy Procedure, and subject to approval of the Court, to the dismissal of each of the above captioned appeals with prejudice and with each of the Parties to bear their own costs.

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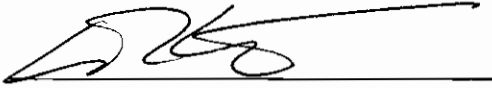


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Dated: October 17, 2007

SO ORDERED this ____ day of _____ 2007.

United States District Court Judge